

1383

RECEIVED
LEGISLATIVE AUDITOR
2012 JUN 20 AM 8:48

**District Attorney of the
Thirty-Eighth Judicial District
A Component Unit of the
Cameron Parish Police Jury
State of Louisiana**

**BASIC FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**

As of and for the Year Ended December 31, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 05 2012

CONTENTS

	Page
Transmittal Letter	2
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	3-4
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of net assets	6
Statement of activities	7
FUND FINANCIAL STATEMENTS	
Balance sheet - governmental funds	9
Reconciliation of the governmental funds balance sheet to the statement of net assets	10
Statement of revenues, expenditures, and changes in fund balances - governmental funds	11
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of the governmental funds to the statement of activities	12
Statement of fiduciary net assets	13
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule: General fund	15

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

June 12, 2012

Office of Legislative Auditor
ATTN: Engagement Processing
P.O. Box 94397
Baton Rouge, LA 70804-9397

To Whom It May Concern:

In accordance with Louisiana Revised Statute 25:514, enclosed are the annual financial statements for the District Attorney of the 38th Judicial District as of and for the fiscal year ended December 31, 2011. The report includes all funds under the control and oversight of the district attorney. The accompanying financial statements have been prepared in accordance with accounting principles generally accepted within the United States.

Sincerely,


District Attorney

Enclosure

**DARRELL J. MORRIS, CPA
P.O. BOX 6679
LAKE CHARLES, LA 70606**

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

The Honorable Cecil R. Sanner
District Attorney for the 38th Judicial District
Cameron Parish
State of Louisiana

We have compiled the accompanying basic financial statements of the 38th Judicial District Attorney, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the District Attorney's financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The Management of the 38th Judicial District Attorney's Office is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the 38th Judicial District Attorney's Office in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District Attorney's financial position and change in financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information on page 15 is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the

supplementary information and accordingly, we do not express an opinion or provide any assurance on the supplementary information.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

June 12, 2012

Daniel J. Morris

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**38th JUDICIAL DISTRICT ATTORNEY
Cameron Parish, Louisiana**

**Statement of Net Assets
December 31, 2011**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 179,364
Commissions receivable	2,778
Interfund receivables	6,865
Capital assets:	
Depreciable, net	14,718
Total Assets	<u>\$ 203,725</u>
LIABILITIES	
Liabilities:	
Accounts payable	\$ 1,188
Payroll tax benefits payable	5,930
LDAA retirement payable	2,380
Interfund payables	6,865
Due to other agencies	212
Total Liabilities	<u>16,575</u>
NET ASSETS	
Invested in capital assets	14,718
Unrestricted	172,432
Total Net Assets	<u>187,150</u>
 Total Liabilities and Net Assets	 <u>\$ 203,725</u>

See independent accountants' compilation report.

**38th JUDICIAL DISTRICT ATTORNEY
Cameron Parish, Louisiana**

**Statement of Activities
For the Year Ended December 31, 2011**

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue</u>
		<u>Charge for Services</u>	<u>Grants and Reimbursements</u>	
FUNCTIONS/PROGRAMS				
Judicial activities:	<u>\$ 183,764</u>	<u>\$ 87,278</u>	<u>\$ 46,128</u>	<u>\$ (50,358)</u>
Total governmental activities	<u>183,764</u>	<u>87,278</u>	<u>46,128</u>	<u>(50,358)</u>
GENERAL REVENUES				
Interest earned				<u>54</u>
CHANGE IN NET ASSETS				<u>(50,304)</u>
NET ASSETS:				
Beginning of year				<u>237,454</u>
End of year				<u><u>\$ 187,150</u></u>

See independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

**38th JUDICIAL DISTRICT ATTORNEY
Cameron Parish, Louisiana**

**Balance Sheet - Governmental Funds
December 31, 2011**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 174,520	\$ 4,844	\$ 179,364
Receivables:			
Commissions on fines and forfeitures	2,778	-	2,778
Interfund receivables	<u>6,865</u>	<u>6,865</u>	<u>6,865</u>
Total Assets	<u>\$ 177,298</u>	<u>\$ 11,709</u>	<u>\$ 189,007</u>
LIABILITIES			
Accounts payable	\$ 1,188	\$ -	\$ 1,188
Payroll tax benefits payable	4,700	1,230	5,930
LDAA retirement payable	2,380	-	2,380
Interfund payables	6,865	-	6,865
Due to other agencies	<u>-</u>	<u>212</u>	<u>212</u>
Total Liabilities	15,133	1,442	16,575
FUND BALANCES			
Unreserved	<u>162,165</u>	<u>10,267</u>	<u>172,432</u>
Total Liabilities and Fund Balances	<u>\$ 177,298</u>	<u>\$ 11,709</u>	<u>\$ 189,007</u>

See independent accountants' compilation report.

**38th JUDICIAL DISTRICT ATTORNEY
Cameron Parish, Louisiana**

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2011**

Total fund balances - governmental funds	\$ 172,432
--	------------

Total net assets reported for governmental
activities in the statement of net assets
is different because:

Capital assets used in governmental
activities are not financial resources
and are not reported in the funds.

Capital assets, net	<u>14,718</u>
---------------------	---------------

Net assets of governmental activities	<u><u>\$ 187,150</u></u>
---------------------------------------	--------------------------

See independent accountants' compilation report.

**38th JUDICIAL DISTRICT ATTORNEY
Cameron Parish, Louisiana**

**Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
For the Year Ended December 31, 2011**

	General Fund	Other Funds	Total Governmental Funds
PROGRAM REVENUES			
Commissions	\$ 64,149	\$ -	\$ 64,149
Fees	23,129	-	23,129
Total Program Revenues	<u>87,278</u>	<u>-</u>	<u>87,278</u>
GENERAL REVENUES			
Grants	-	45,628	45,628
Reimbursements	500	-	500
Investment earnings	54	-	54
Total General Revenues	<u>554</u>	<u>45,628</u>	<u>46,182</u>
TOTAL REVENUES	87,832	45,628	133,460
EXPENDITURES/EXPENSES			
Current: General government - Judicial			
Personnel services	32,997	64,326	97,323
Related benefits	3,144	3,725	6,869
Travel and professional development	17,741	-	17,741
Operating services	34,613	-	34,613
Supplies	11,444	-	11,444
Contributions	5,025	-	5,025
Other	758	-	758
Total Current Expenditures	<u>105,722</u>	<u>68,051</u>	<u>173,773</u>
Capital outlay	1,588	-	1,588
TOTAL EXPENDITURES	<u>107,310</u>	<u>68,051</u>	<u>175,361</u>
Excess (Deficiency) of Revenues Over Expenditures	(19,478)	(22,423)	(41,901)
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	<u>(23,321)</u>	<u>23,321</u>	<u>-</u>
Net Changes in Fund Balances	(42,799)	898	(41,901)
FUND BALANCES			
Beginning	204,964	9,369	214,333
Ending	<u><u>\$ 162,165</u></u>	<u><u>\$ 10,267</u></u>	<u><u>\$ 172,432</u></u>

See independent accountants' compilation report.

**38th JUDICIAL DISTRICT ATTORNEY
Cameron Parish, Louisiana**

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2011**

Net change in fund balances - governmental funds	\$ (41,901)
--	-------------

Amounts reported for governmental activities in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases	\$ 1,588	
Depreciation expense	<u>(9,991)</u>	<u>(8,403)</u>

Change in net assets of governmental activities	<u>\$ (50,304)</u>
---	--------------------

See independent accountants' compilation report.

**38th JUDICIAL DISTRICT ATTORNEY
Cameron Parish, Louisiana**

**Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2011**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 36,262
Total Assets	<u>\$ 36,262</u>
LIABILITIES	
Liabilities:	
Due to other agencies	\$ 62
Bond forfeiture deposits	36,200
Total Liabilities	<u>\$ 36,262</u>

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

**38th JUDICIAL DISTRICT ATTORNEY
Cameron Parish, Louisiana
GOVERNMENTAL FUND - GENERAL FUND**

**Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines, court costs, other	\$ 67,740	\$ 67,740	\$ 64,149	\$ (3,591)
DPS/Bail Bond/Other fees	22,374	22,374	23,129	755
Reimbursements	0	0	500	500
Investment earnings	56	56	54	(2)
Total revenues	<u>90,170</u>	<u>90,170</u>	<u>87,832</u>	<u>(2,338)</u>
EXPENDITURES				
Telephone	2,904	2,352	2,781	429
Salaries	33,672	36,939	36,141	(798)
Insurance	12,664	12,725	13,122	397
Dues/Assessments	4,935	4,935	6,500	1,565
Law books and library	6,566	6,656	7,578	922
Auto/Auto allowance	8,400	7,000	10,635	3,635
Computer	6,300	6,300	9,469	3,169
Miscellaneous	5,671	5,671	7,365	1,694
Contributions	2,500	2,500	5,025	2,525
Capital outlay	-	-	1,588	1,588
Continuing legal education	10,200	4,000	7,106	3,106
Total expenditures	<u>93,812</u>	<u>89,078</u>	<u>107,310</u>	<u>18,232</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,642)</u>	<u>\$ 1,092</u>	<u>\$ (19,478)</u>	<u>\$ (20,570)</u>
FUND BALANCE, BEGINNING			204,964	
OPERATING TRANSFERS			(23,321)	
FUND BALANCE, ENDING			<u>\$ 162,165</u>	

See independent accountants' compilation report.